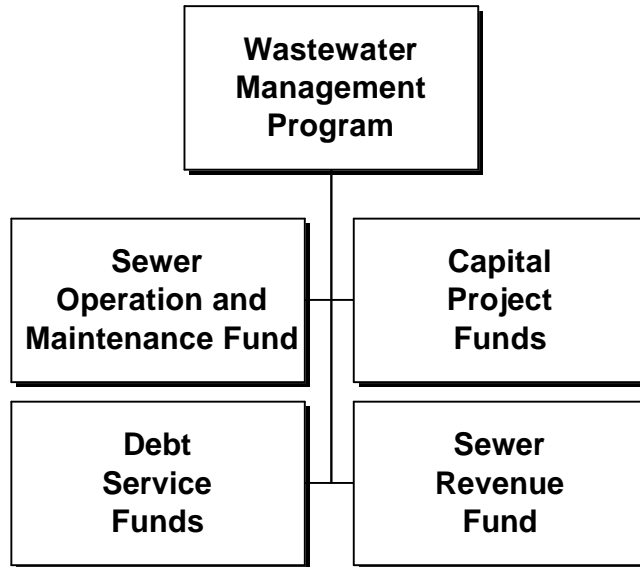


FUND 401

SEWER OPERATION AND MAINTENANCE



FUND 401

SEWER OPERATION AND MAINTENANCE

Agency Position Summary

349 Regular Positions / 348.5 Regular Staff Years

Position Detail Information

WASTEWATER ADMINISTRATION

1 Director
1 Position
1.0 Staff Year

WASTEWATER COLLECTION

Collection Program

1 Director
1 Management Analyst III
1 Programmer Analyst III
1 Management Analyst II
2 Network/Telecommunications Analysts I
1 Safety Analyst
1 Warehouse Supervisor
1 Warehouse Specialist
5 Admin. Assistants III
4 Admin. Assistants II
1 Laborer II
1 Supply Clerk
20 Positions
20.0 Staff Years

Gravity Sewers

1 Engineer IV
1 Engineer III
1 Maintenance Superintendent
3 Senior Maintenance Supervisors
1 Senior Construction Supervisor
4 Engineering Technicians III
6 Engineering Technicians II
1 Map Drafter
13 Engineering Technicians I
3 Heavy Equipment Operators
16 Labor Crew Chiefs
3 Motor Equipment Operators
4 Truck Drivers
12 Laborers III
19 Utility Workers
88 Positions
88.0 Staff Years

Pumping Stations

1 Engineer IV
1 Supervisor of Facilities Support
1 Industrial Electrician Supervisor
1 Instrumentation Supervisor
1 Pump Station Supervisor
1 Maintenance Superintendent
2 Engineers II
1 Industrial Electrician III
3 Instrumentation Technicians III
5 Pump Station Operators III
2 Industrial Electricians II
3 Plant Mechanics III
1 Engineering Technician II
3 Instrumentation Technicians II
1 Welder II
7 Pump Station Operators II
4 Plant Mechanics II
1 Plant Operator
2 Instrumentation Technicians I
1 Maintenance Trade Helper II
42 Positions
42.0 Staff Years

WASTEWATER TREATMENT

Noman M. Cole, Jr., Pollution Control Plant

1 Director
1 Programmer Analyst IV
2 Engineers IV
1 Engineer II
1 Safety Analyst
2 Network/Telecommunications Analysts I
1 Engineering Technician III
1 Warehouse Supervisor
1 Heavy Equipment Supervisor
2 Engineering Technicians II
1 Engineering Drafter
1 Administrative Assistant IV
1 Warehouse Specialist
3 Heavy Equipment Operators
3 Administrative Assistants III
1 Warehouse Worker-Driver
2 Storekeepers
25 Positions
25.0 Staff Years

FUND 401

SEWER OPERATION AND MAINTENANCE

WASTEWATER TREATMENT

Operations

1	Engineer IV
1	Engineer II
1	Plant Operations Superintendent
7	Plant Operations Supervisors
1	Engineering Technician II
8	Senior Plant Operators
18	Lead Plant Operators
32	Plant Operators
69	Positions
69.0	Staff Years

Maintenance

1	Engineer III
1	Plant Maintenance Superintendent
1	Industrial Electrician Supervisor
1	Instrumentation Supervisor
1	Plant Maintenance Supervisor
1	Chief Building Maintenance
5	Industrial Electricians III
3	Instrumentation Technicians III
1	Senior Maintenance Supervisor
4	Industrial Electricians II
6	Plant Mechanics III
5	Instrumentation Technicians II
2	Welders II
9	Plant Mechanics II
3	Painters I
1	Industrial Electrician I
1	Maintenance Trade Helper II
1	Construction Supervisor
1	Senior Utility Worker
2	Utility Workers
2	Custodians II
5	Custodians I
57	Positions
57.0	Staff Years

WASTEWATER PLANNING & MONITORING

Financial Management and Planning

1	Director
1	Management Analyst IV
1	Management Analyst III
1	Programmer Analyst III
1	Accountant II
1	Fiscal Administrator
1	Programmer Analyst I
1	Engineering Technician III
2	Engineering Technicians II
1	Administrative Assistant IV
1	Administrative Assistant III 1 PT
3	Administrative Assistants II
15	Positions
14.5	Staff Years

Engineering Analysis and Control

1	Engineer IV
1	Engineer III
1	Geog. Info. Spatial Analyst II
2	Geog. Info. System Technicians
4	Engineers II
2	Engineering Technicians III
1	Engineering Technician II
12	Positions
12.0	Staff Years

Environmental Monitoring

1	Environmental Services Director
2	Asst. Environmental Services Directors
1	Environmental Health Supervisor
3	Environmental Health Specialists II
2	Environmental Technologists III
3	Environmental Technologists II
7	Environmental Technologists I
1	Administrative Assistant II
20	Positions
20.0	Staff Years

PT Denotes Part-Time Positions

FUND 401

SEWER OPERATION AND MAINTENANCE

Agency Mission

To safely collect and treat wastewater in compliance with all regulatory requirements using state-of-the-art technology in the most cost-effective manner in order to improve the environment and enhance the quality of life in Fairfax County.

Agency Summary					
Category	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	352/ 351.5	352/ 351.5	349/ 348.5	349/ 348.5	349/ 348.5
Expenditures:					
Personnel Services	\$17,768,869	\$21,141,130	\$19,506,237	\$22,145,842	\$22,040,399
Operating Expenses	42,633,459	42,653,792	47,426,075	49,274,548	49,274,548
Capital Equipment	1,261,369	721,784	880,604	858,059	858,059
Subtotal	\$61,663,697	\$64,516,706	\$67,812,916	\$72,278,449	\$72,173,006
Less:					
Recovered Costs	(\$683,007)	(\$690,666)	(\$563,966)	(\$578,471)	(\$578,471)
Total Expenditures	\$60,980,690	\$63,826,040	\$67,248,950	\$71,699,978	\$71,594,535

Summary by Cost Center					
Category	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
Wastewater Administration	\$1,833,974	\$233,587	\$171,523	\$372,150	\$370,832
Wastewater Collection	9,919,203	11,384,688	11,105,048	12,597,802	12,546,568
Wastewater Treatment	14,360,574	18,640,806	18,603,117	19,335,017	19,303,378
Wastewater Planning and Monitoring	34,866,939	33,566,959	37,369,262	39,395,009	39,373,757
Total Expenditures	\$60,980,690	\$63,826,040	\$67,248,950	\$71,699,978	\$71,594,535

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2004 Advertised Budget Plan, as approved by the Board of Supervisors on April 28, 2003:

- ◆ A decrease of \$105,443 in Personnel Services reflects reduced funding for the Pay for Performance program. Based on the approved 25 percent reduction, the FY 2004 program will result in reductions in the increases employees will receive based on their performance rating, capping employees to a maximum of 5.25 percent. This adjustment leaves in place the pay for performance program in preparation for system redesign in FY 2005.

FUND 401

SEWER OPERATION AND MAINTENANCE

The following funding adjustments reflect all approved changes to the FY 2003 Revised Budget Plan from January 1, 2003 through April 21, 2003. Included are all adjustments made as part of the FY 2003 Third Quarter Review:

- ◆ An increase of \$2,065,703 was primarily due to increased interjurisdictional payments from neighboring treatment plants for higher plant operating costs such as chemicals, electricity, fuel oil, natural gas and cost of living adjustments to maintain competitive salaries for treatment plant employees. This increase was completely offset by an increase in the Transfer In from Fund 400, Sewer Revenue.

County Executive Proposed FY 2004 Advertised Budget Plan

Purpose

To administer and operate the Wastewater Management Program including wastewater collection and conveyance, wastewater treatment, and monitoring program areas. The primary functions are to strategically plan, efficiently operate, and effectively maintain the Wastewater Management Program in the best interest of the County and its customers.

Key Accomplishments

- ◆ Developed a Strategic Plan for the Wastewater Management Program.
- ◆ Rehabilitated 28.5 miles of sanitary sewer using trenchless pipe lining technology at a cost of \$6.4 million. Also rehabilitated seven pumping stations and 17 flow diversion structure at a cost of \$2.95 million.
- ◆ Inspected and cleaned all inverted siphons in the collection system using sonar technology for the first time.
- ◆ Operated the Noman M. Cole, Jr. Pollution Control Plant (NCPCP) in a manner that ensured it remained one of the lowest cost service providers in the region.
- ◆ Upgraded the Wastewater Computerized Maintenance Management System (CMMS) from MP2 version 5.0 Professional to MP2 version 6.0 Professional and a 25 license MP2 Web link was deployed.
- ◆ Migrated to Windows 2002 which included the migration of 11 servers, 102 workstations and 10 laptops.
- ◆ Participated in the Lorton Community Action Team which consists of members from the community, Wastewater Management Program, and Solid Waste Management Program to address community concerns.
- ◆ Participated in neighborhood sponsored activities such as Adopt-A-Highway Clean-Up, Pohick Creek Clean-Up, and the Stream Bio-Monitoring Program.
- ◆ Completed the Geographical Information System (GIS) project to overlay the sanitary sewer information on the County's GIS platform.
- ◆ Completed the Gunston Cove Estuary and Stream Monitoring Program.

FUND 401

SEWER OPERATION AND MAINTENANCE

FY 2004 Initiatives

- ◆ Manage Wastewater Management Program in such a manner as to maintain its Triple A bond rating and maintain its competitive sewer rates.
- ◆ Continue the implementation of the Supervisory Control and Data Acquisition system to monitor and control the pumping stations from a remote location.
- ◆ Continue to link the Wastewater Collection's CMMS to the County's Geographical Information System.
- ◆ Continue the in-house wastewater operations training program to train and assess the competency of each operator per duty station.
- ◆ Continue multiple alliances with community-based organizations to improve customer relations for the agency.
- ◆ Continue training staff on the GIS system and fully interface with all related databases within the agency.
- ◆ Replace the Laboratory Information Management (LIMS) System to improve the efficiency and reliability of test results.

Performance Measurement Results

In FY 2002, there were 334,385 connections to the sanitary sewer system, an increase of 12,152 connections over FY 2001. Approximately 87 percent of Fairfax County households are connected to the sewer system. Based on the latest rate comparison, Fairfax County had the lowest annual sewer service charge and the third lowest availability fee in the Washington Metropolitan region. The program is able to maintain its competitive rates while providing quality service to its customers, protecting the environment, and maintaining sufficient financial resources to fully fund the program's initiatives.

The odor complaints were significantly higher in FY 2002 due to increased construction work at the plant, dry weather, and predominant wind direction which produced a higher than normal level of odorous gases. Steps have been implemented to correct this problem.

The number of plans reviewed has decreased due to the slow down in economic development. The future estimates have been adjusted to reflect a slow economic recovery.

The state requirement for pretreatment inspections was reduced from twice a year to once a year. This change in frequency is in line with, and follows, the Federal regulations that require only annual inspections of industrial dischargers.

The inter-jurisdictional treatment costs were significantly higher due to the additional treatment processes and increased processing costs. The wastewater flows were down significantly due to the dry weather conditions. Most of the treatment costs for processing wastewater are fixed; therefore, a significant reduction in flow will not result in a similar decrease in unit costs. The additional treatment processes are the effect of the stricter discharge limits and standards set by the state and federal government. These processes were brought on-line for the first time in FY 2002 in order to meet the stricter wastewater discharge limits. The increased processing cost resulted from increases in utility costs, chemicals and sludge disposal.

FUND 401

SEWER OPERATION AND MAINTENANCE

Funding Adjustments

The following funding adjustments from the FY 2003 Revised Budget Plan are necessary to support the FY 2004 program:

- ◆ An increase of \$1,004,712 in Personnel Services associated with salary adjustments necessary to support the County's compensation program.
- ◆ An increase of \$5,392,369 in Operating Expenses is primarily due to increased inter-jurisdictional payments to neighboring plants for treatment due to the rising costs of chemicals, electricity, fuel oil and natural gas, as well as an increase in the volume of wastewater flow due to an increase in multi-family dwellings and commercial development in the County.
- ◆ A decrease of \$112,195 in Recovered Costs is primarily due to the elimination of recovered costs from the Solid Waste Collection and Disposal Divisions in the Department of Public Works and Environmental Services (DPWES) to Wastewater Administration for managerial support of solid waste issues due to the reorganization of DPWES.
- ◆ Funding of \$858,059 in Capital Equipment has been included for new and replacement equipment. New equipment totals \$329,000 including 1 easement clearing machine and 1 sewer cleaner to meet back-up and overflow standards as mandated by the Environmental Protection Agency (EPA), 1 chemistry analyzer and 1 cyanide tester to analyze the new Biological Nitrogen Removal process and lower discharge limits at the pollution control plant as required by the State Department of Environmental Quality. Replacement Equipment totals \$529,059 for the replacement of 1 sewer camera and 1 surveyor display which have exceeded their operational life, 2 servers to implement LIMS requirements, 1 sewer cleaner, 1 step van, 3 trucks, and 1 generator as recommended by the Department of Vehicle Services based on age, usage, condition and maintenance costs. In addition, the replacement of 2 printers and 2 servers is based on the agency's replacement schedule in FY 2004.

The following funding adjustments reflect all approved changes to the FY 2003 Revised Budget Plan since passage of the FY 2003 Adopted Budget Plan. Included are all adjustments made as part of the FY 2002 Carryover Review and all other approved changes through December 31, 2002:

- ◆ As part of the *FY 2002 Carryover Review*, a net increase of \$1,357,207 includes \$772,207 for encumbered items and \$585,000 for unencumbered items including \$500,000 in Operating Expenses to convert the sanitary sewer map data into digital format and \$85,000 in Capital Equipment to replace a loadluggor vehicle to continue hauling sludge to designated disposal sites.
- ◆ The County Executive approved a redirection of positions resulting in a decrease of 2/2.0 SYE positions for Fund 401, Sewer Operation and Maintenance.
- ◆ 1/1.0 SYE position was transferred from Fund 401, Sewer Operation and Maintenance to Fund 110, Refuse Disposal to provide supervisory oversight and support an increase in refuse materials received at the Transfer Station.

Performance Measures

Objectives

- ◆ To control the number of sanitary sewer overflows and backups at a level of no more than 15 per 1,000 miles of sewer pipe annually through a preventative maintenance program of sewer inspection, cleaning, repair, and rehabilitation.

FUND 401

SEWER OPERATION AND MAINTENANCE

- ◆ To maintain all pumping stations, grinder pump stations, auxiliary equipment, controls, and accessories to ensure 100 percent reliability of force mains and pressure sewer systems; and to prevent pump station failures, overflows or backup conditions.
- ◆ To maintain the cost of service for wastewater treatment at an annual increase no greater than the total average costs of neighboring jurisdictions and to ensure that the plant's odor complaints are equal to or less than previous years' complaints from the surrounding neighborhoods.
- ◆ To ensure that there are no capacity problems in the system.
- ◆ To analyze NCCP wastewater samples to ensure compliance with VPDES permit limits and obtain a satisfactory laboratory inspection by the State with an EPA rating of 95 percent or better.
- ◆ To monitor 21 industrial discharges for compliance with pretreatment requirements and prevent toxic discharges by monitoring and inspecting facilities at least once a year, issuing discharge permits for significant industrial dischargers in the County, and issuing violation notices to County industries violating pretreatment regulations and requirements to ensure zero incidents of toxic effects on NCCP operations or sludge quality.
- ◆ To monitor Treatment by Contract (TBC) costs of service to ensure costs are competitive with County cost of service and reflective of the degree of treatment being provided, with a target of less than 115 percent of NCCP costs.

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2000 Actual	FY 2001 Actual	FY 2002 Estimate/Actual	FY 2003	FY 2004
Output:					
Miles of sewer line inspected (TV & Visual)	994	1,043	935 / 883	935	965
Pump station alarm responses	415	366	400 / 340	400	400
Million gallons of wastewater treated per day	42.80	42.79	46.30 / 39.10	47.34	48.32
Plans reviewed (1)	545	456	500 / 369	400	400
Samples analyzed	80,446	89,526	90,000 / 87,367	90,000	90,000
Inspections made, pretreatment (2)	48	48	50 / 24	24	24
Inter-jurisdictional flow (MGD) (3)	59.2	59.9	62.0 / 57.1	63.2	64.7
Efficiency:					
Cost per foot for TV inspections only	NA	NA	NA / \$0.78	\$0.83	\$0.89
Pumping cost per million gallons/day	\$154	\$160	\$176 / \$165	\$180	\$184
Cost per million gallons treated	\$994	\$1,061	\$1,075 / \$1,068	\$1,078	\$1,089
Plans reviewed per employee	327	304	300 / 246	266	266
Cost per sample analysis	\$10.25	\$10.37	\$11.66 / \$11.97	\$12.12	\$13.15
Cost per year (pretreatment)	\$302,280	\$351,429	\$358,050 / \$328,243	\$371,294	\$324,002
Average inter-jurisdictional treatment cost per MG (4) (5)	\$1,042	\$1,298	\$1,269 / \$1,495	\$1,417	\$1,461

FUND 401

SEWER OPERATION AND MAINTENANCE

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2000 Actual	FY 2001 Actual	FY 2002 Estimate/Actual	FY 2003	FY 2004
Service Quality:					
Compliance violations issued	0	0	0 / 0	0	0
Force main and pressure sewer system reliability	100%	100%	100% / 100%	100%	100%
Percent of odor-free days	92%	93%	96% / 82%	96%	96%
Percent of plans reviewed on time	100%	100%	100% / 100%	100%	100%
Sample analysis available on time	100%	100%	100% / 100%	100%	100%
Inspections completed on time (pretreatment)	100%	100%	100% / 100%	100%	100%
Percent of wastewater receiving full treatment	100%	100%	100% / 100%	100%	100%
Outcome:					
Backups/overflows per 1,000 miles	23	14	15 / 18	15	15
Pump station failures resulting in overflow, bypass or backup conditions	3	0	0 / 0	0	0
Odor complaints from surrounding neighbors (6)	30	25	15 / 64	0	0
Annual increase in wastewater treatment costs for NCPCP:			1% : (2%) /		
Total annual average increase of neighboring jurisdictions	3% : 8%	7% : 25%	1% : 15%	1% : (5%)	1% : 3%
Imminent wastewater capacity problems	0	0	0 / 0	0	0
Percent accuracy within EPA	97%	97%	90% / 97%	95%	95%
Incidents of toxic effects on NCPCP operations/sludge quality	0	0	0 / 0	0	0
Inter-jurisdictional treatment costs as a percentage of NCPCP treatment costs	113%	114%	115% / 140%	115%	115%

(1) The numbers of plans reviewed have decreased due to the slow down in economic development. The future estimates have been adjusted to reflect a slow economic recovery.

(2) The state requirement for inspections was reduced from twice a year to once a year. This change in frequency is in line and follows the Federal regulations that require only annual inspections of industrial dischargers.

(3) MGD = Million gallons per day.

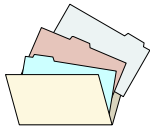
(4) MG = Million gallons.

(5) The inter-jurisdictional treatment costs were significantly higher due to the additional treatment processes, and increased processing costs. The wastewater flows were down significantly due to the dry weather conditions in FY 2002. Most of the treatment costs for processing wastewater are fixed therefore a significant reduction in flow will not result in a similar decrease in unit costs. The additional treatment processes are the effective of the stricter discharge limits and standards set by the state and federal government. These processes were brought on-line for the first time this year in order to meet the stricter wastewater discharge limits. The increase in processing costs resulted from increases in utility costs, chemicals, and sludge disposal.

(6) The odor complaints were significantly higher in FY 2002 due to the increased construction work at the plant, dry weather, and predominate wind direction producing higher than normal level of odorous gases. Steps have been implemented to correct this problem.

FUND 401

SEWER OPERATION AND MAINTENANCE

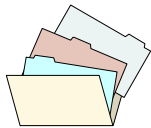


Wastewater Administration

Cost Center Summary					
Category	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	2/ 2	2/ 2	1/ 1	1/ 1	1/ 1
Total Expenditures	\$1,833,974	\$233,587	\$171,523	\$372,150	\$370,832

Goal

To provide for the overall management of the Wastewater Management program and to ensure that the office satisfies the County needs as they relate to the operation and maintenance of facilities supporting Wastewater Management program.



Wastewater Collection

Cost Center Summary					
Category	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	152/ 152	152/ 152	150/ 150	150/ 150	150/ 150
Total Expenditures	\$9,919,203	\$11,384,688	\$11,105,048	\$12,597,802	\$12,546,568

Goal

To operate, maintain, and repair the County's wastewater collection system in a manner that protects Fairfax County citizens and the environment.

FUND 401

SEWER OPERATION AND MAINTENANCE



Wastewater Treatment

Cost Center Summary					
Category	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	149/ 149	149/ 149	151/ 151	151/ 151	151/ 151
Total Expenditures	\$14,360,574	\$18,640,806	\$18,603,117	\$19,335,017	\$19,303,378

Goal

To ensure efficient and effective operation and maintenance of the County's wastewater treatment facilities within the laws and standards established by the Congress of the United States in Public Law 92-500 which designates regulatory powers to the U.S. Environmental Protection Agency and the Virginia Department of Environmental Quality.



Wastewater Planning and Monitoring

Cost Center Summary					
Category	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	49/ 48.5	49/ 48.5	47/ 46.5	47/ 46.5	47/ 46.5
Total Expenditures	\$34,866,939	\$33,566,959	\$37,369,262	\$39,395,009	\$39,373,757

Goal

To manage sewer revenue collection; to monitor and report County sewage flows treated at non-County facilities; to control, plan, and develop the Wastewater Management Program; and to environmentally monitor County treatment facilities, other publicly and privately-owned treatment facilities in the program, and nearby embayments.

FUND 401

SEWER OPERATION AND MAINTENANCE

FUND STATEMENT

Fund Type G40, Enterprise Funds

Fund 401, Sewer Operation and Maintenance

	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
Beginning Balance	\$5,666,012	\$84,030	\$5,553,095	\$199,103	\$199,103
Revenue:					
Miscellaneous Revenue	\$51,886	\$0	\$0	\$0	\$0
Sale Surplus Property	42,007	0	0	0	0
Total Revenue	\$93,893	\$0	\$0	\$0	\$0
Transfer In:					
Sewer Revenue (400)	\$60,773,880	\$63,852,440	\$61,894,958	\$71,745,705	\$71,640,262
Total Transfer In	\$60,773,880	\$63,852,440	\$61,894,958	\$71,745,705	\$71,640,262
Total Available	\$66,533,785	\$63,936,470	\$67,448,053	\$71,944,808	\$71,839,365
Expenditures:					
Personnel Services ¹	\$17,768,869	\$21,141,130	\$19,506,237	\$22,145,842	\$22,040,399
Operating Expenses	42,633,459	42,653,792	47,426,075	49,274,548	49,274,548
Recovered Costs	(683,007)	(690,666)	(563,966)	(578,471)	(578,471)
Capital Equipment	1,261,369	721,784	880,604	858,059	858,059
Total Expenditures¹	\$60,980,690	\$63,826,040	\$67,248,950	\$71,699,978	\$71,594,535
Total Disbursements¹	\$60,980,690	\$63,826,040	\$67,248,950	\$71,699,978	\$71,594,535
Ending Balance	\$5,553,095	\$110,430	\$199,103	\$244,830	\$244,830
PC Replacement Reserve ²	\$84,030	\$110,430	\$110,430	\$244,830	\$244,830
Unreserved Balance	\$5,469,065	\$0	\$88,673	\$0	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment in the amount of \$88,673 has been reflected as a decrease to FY 2002 expenditures to reflect adjustments for accrued compensated absences. The audit adjustment has been included in the FY 2002 Comprehensive Annual Financial Report (CAFR).

² The PC Replacement Reserve was established for the timely replacement of computer equipment.